

**422.11G Venture capital fund investment tax credit.**

The tax imposed under [this division](#), less the credits allowed under [section 422.12](#), shall be reduced by a venture capital fund investment tax credit authorized pursuant to [section 15E.51](#).

2002 Acts, ch 1156, §2, 8; 2007 Acts, ch 161, §8, 22

Referred to in [§422.5](#), [422.16](#)

2007 amendment to this section takes effect May 15, 2007, and applies retroactively to January 1, 2007, for tax years beginning on or after that date; 2007 Acts, ch 161, §22